

701—26.80(422,423) Limousine service. On and after April 1, 1992, the gross receipts from the rendering, furnishing, or performing of a limousine service are subject to Iowa sales tax. A limousine service is one which provides a large or luxurious automobile with a driver by prearrangement. A limousine driver does not cruise the streets soliciting or accepting business, so a taxi service is not a limousine service. Charges for a limousine driver, whether billed as a part of or separate from the charges for a limousine, are taxable.

This rule is intended to implement Iowa Code subsection 422.43(11).